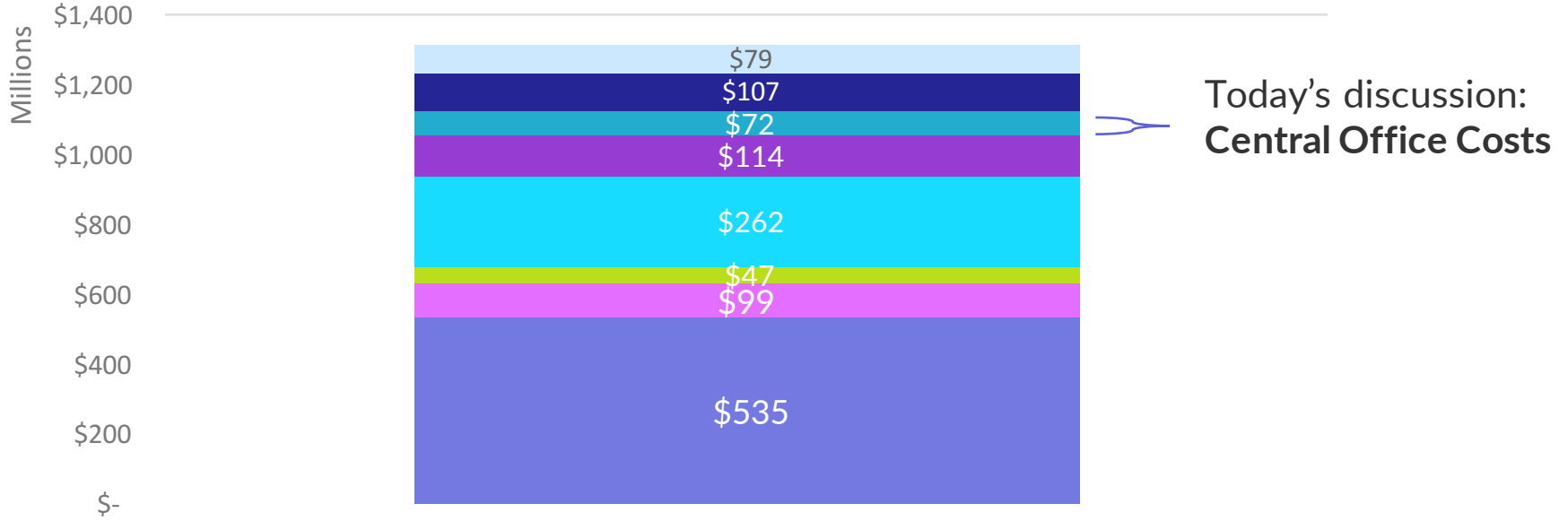


Baltimore City Public Schools School Spending Equity & Transparency

October 17, 2018

This week: Central Office Costs

Total Budget



- School-based formula
- Centrally Recorded Grants
- Centrally Managed School-based Services
- Specialized Services

- School-based grant
- School-based non-formula remaining
- Central Office Costs
- Reserves, Debt, and Retiree Health

Central Office Cost

- **Includes primary central office administration departments, finance, legal, human capital, infrastructure and maintenance, enrollment, etc.**
- **These expenses are not commonly allocated or attributed to school sites.**

A word about the data...

- We are going through broad categories of central office services today.
- Each service is delivered by different “cost centers”, which are departments/offices in BCPSS Central Office.
- For each cost center, we are going to present **total dollars** and **FTE** counts.
 - Dollar amounts shown reflect both position and non-position expenses, so don't divide them by FTE!
 - Central Office benefits are reported separately (as a cost center today!), so these dollars exclude fringe benefit costs for these FTE.

Considerations

- At ≈\$72M budgeted, makes up about 5.4% of total budget.
- This is in line with the national average of central administration costs.

Consider:

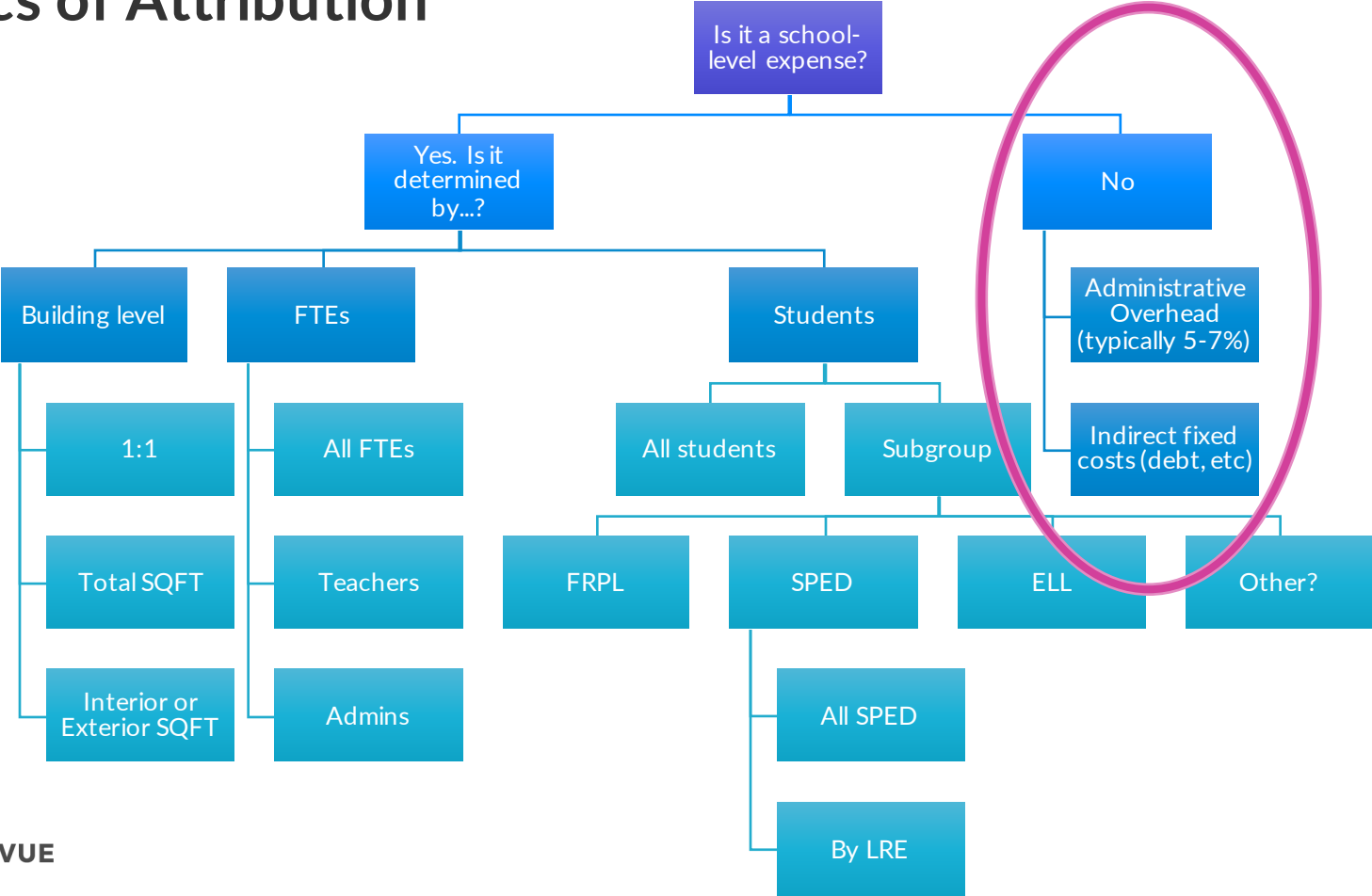
- Are any of these costs appropriately thought of as direct support to specific schools and therefore attributable?
- Are any of these costs and supports available differentially to traditional public schools versus charters and other alternative sites?

Central Administration

Total amount budgeted:	\$71,752,962
FTE:	342
Total percent allocated to schools:	0%
Metrics of attribution:	Not typically attributed/Sector differences?

Metrics of Attribution

Expect to spend most of today here.



Cost Centers in Central Office Cost

Discussion (10 minutes)

- **Office of the Chief Executive/Chief of Staff**
- **Board**
- **Legal**

Discussion (20 minutes)

- **Finance**
- **Human Capital**

Discussion (15 minutes)

- **Operations**
- **Technology**

Discussion (25 minutes)

- **Office of Achievement and Accountability**
- **Schools Office**
- **Academic Officer**

Discussion (10 minutes)

- **Overhead**

Discussion (30 minutes)

- **Fringe Benefits, Distributed**
- **Fringe Benefits, Non-Distributed**

Questions or concerns?

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Appendix

Central Office Cost – Chief Executive Officer/ Chief of Staff

Cost Center	Dollars
0510 - CHIEF EXECUTIVE OFFICER	\$1,245,432
0513 - CHIEF OF STAFF	\$806,744
0529 - OFFICE OF NEW INITIATIVES	\$852,850
0526 - 21ST CENTURY BUILDINGS OFFICE	\$4,123,680
0755 - 21ST CENTURY BUILDINGS PLAN	\$85,000
0527 - ENGAGEMENT OFFICE	\$1,762,325
0543 - OFFICE OF COMMUNICATIONS	\$1,002,730

Central Office Cost – Board

Cost Center	Dollars
0501 - BOARD OF SCHOOL COMMISSIONERS	\$965,294
0502 - EXTERNAL AUDIT	\$150,000
0511 - OFFICE OF THE INTERNAL AUDITOR	\$830,695
0514 - PARENT & COMMUNITY ADVISORY BOARD	\$40,339

Central Office Cost – Legal

Cost Center	Dollars
0542 - LEGAL AFFAIRS	\$2,901,668
0753 - CONTRACT MAINTENANCE	\$75,000

Central Office Cost – Finance

Cost Center	Dollars
0590 - CHIEF FINANCIAL OFFICER	\$670,300
0588 – PAYROLL	\$919,217
0589 - ACCOUNTS PAYABLE	\$376,414
0594 - FISCAL MANAGEMENT	\$2,014,136
0596 - BUDGET OFFICE	\$1,150,110
0607 - DIRECTOR – PROCUREMENT	\$1,753,560

Central Office Cost – Human Capital

Cost Center	Dollars
0508 - TEACHER EFFECTIVENESS	\$1,512,205
0515 - DISTRICT OFFICE EFFECTIVENESS	\$291,909
0516 - HC KNOWLEDGE MANAGEMENT & STRATEGY	\$732,445
0518 - EMPLOYEE AND LABOR RELATIONS	\$452,704
0519 - CONTRACT IMPLEMENTATION & COMPENSATION	\$309,712
0530 - ORGANIZATIONAL DEVELOPMENT OFFICE	\$400,561
0587 - CERTIFICATION	\$272,735
0650 - OFFICE OF HUMAN CAPITAL	\$674,764
0719 - EMPLOYEE SERVICES ADMIN	\$781,975
0654 - EXTERNAL ASSIGNMENTS	\$782,025
0650 - OFFICE OF HUMAN CAPITAL	\$198,000
0530 - ORGANIZATIONAL DEVELOPMENT OFFICE***	\$129,209

Central Office Cost – Operations

Cost Center	Dollars
0546 - OFFICE OF THE CHIEF OPERATING OFFICER	\$1,398,861
0611 - PLANNING	\$1,245,334
0731 - HEALTH AND SAFETY	\$1,938,342
0772 - DIRECTOR - FACILITIES DESIGN AND CONSTRUCTION	\$372,817
0776 - MANAGER - MAINTENANCE AND OPERATIONS	\$1,886,251
0780 - SCHOOL CLOSINGS	\$115,000
0784 - FACILITIES - SE CLUSTER 4	\$2,148,828
0787 - ARCHITECTURE	\$270,554
0788 - ENGINEERING	\$392,186
0789 - CONSTRUCTION	\$771,377
0710 - DIRECTOR STUDENT TRANSPORTATION	\$53,921
0776 - MANAGER - MAINTENANCE AND OPERATIONS*	\$47,500

Central Office Cost - Technology

Cost Center	Dollars
0801 - OFFICE OF THE CHIEF TECHNOLOGY OFFICER	\$586,254
0817 - ERATE MANAGED PROJECTS	\$113,400
0813 - SECURITY AND DATA CENTER SERVICES	\$8,905

Central Office Cost – Achievement & Accountability

Cost Center	Dollars
0506 - KNOWLEDGE MANAGEMENT DEPARTMENT	\$1,480,911
0620 - RESEARCH AND EVALUATION OFFICER	\$474,483
0622 - STUDENT ASSESSMENT	\$1,351,981
0623 - DATA MONITORING AND COMPLIANCE	\$202,446
0627 - INSTITUTIONAL RESEARCH	\$1,391,824

Central Office Cost – Schools Office

Cost Center	Dollars
0541 - ACADEMIC SCHOOL SUPPORT	\$1,670,195
0534 - STUDENT AND SCHOOL OPERATIONS SUPPORT	\$961,062
0504 - CHIEF OF SCHOOLS	\$590,268

Central Office Cost – Academic Office

Cost Center	Dollars
0612 - OFFICE OF ENROLLMENT, CHOICE AND TRANSFERS	\$1,046,778
0662 - OFFICE OF EARLY CHILDHOOD	\$936,581
0685 - INTERSCHOLASTIC ATHLETICS	\$397,767
0303 - HOME AND HOSPITAL PROGRAM	\$22,000

Central Office Cost – Fringe Benefits

Cost Center	Dollars
0790 - FRINGE BENEFITS	\$21,461,118

Central Office Cost – Fringe Benefits, Distributed Benefits

Subject	Dollars
MEDICAL INSURANCE (0212)	\$64,306,849
FICA (0201)	\$45,000,724
PRESCRIPTION DRUGS (0214)	\$32,697,690
STATE RETIREMENT - LOCAL SHARE EMPLOYER (0224)	\$20,200,000
RETIREMENT-CITY (0220)	\$13,000,000
WORKER'S COMPENSATION (0251)	\$9,060,450
UNEMPLOYMENT (0250)	\$5,195,939
DENTAL (0213)	\$2,494,039
FRINGE BENEFIT BURDEN (0299)	\$2,000,000
STATE RETIREMENT ADMIN FEE (0223)	\$1,422,692

Central Office Cost – Fringe Benefits, Distributed Benefits (cont.)

Subject	Dollars
LIFE INSURANCE (0240)	\$613,400
VISION (0217)	\$549,897
CONSULTANTS (0311)	\$459,403
LONG TERM DISABILITY (0247)	\$216,457
EAP (0252)	\$168,229
TUITION REIMBURSEMENT - PSASA (0233)	\$43,450
MEAL ALLOWANCE (0237)	\$30,341
MAJOR MEDICAL (0211)	\$28,722
PAYMENT IN LIEU OF MEDICAL INSURANCE (0219)	\$6,500

Central Office Administration – Fringe Benefits, Non-Distributed Benefits

Subject	Dollars
SEVERANCE PAY (0140)	\$8,720,332
SICK LEAVE CONVERSION (0145)	\$4,431,710
LONG TERM SUBSTITUTES (0130)	\$2,882,385
TUITION REIMBURSEMENT-BTU (0231)	\$2,579,076
LIABILITY INSURANCE (0532)	\$2,525,780
AUTO INSURANCE (0531)	\$120,268
TUITION REIMBURESEMENT - OTHER (0232)	\$16,224
ERIP - TERMINATION BENEFITS - PARAS (0280)	\$4,464,341
OTHER LEAVE TYPES (0115)	\$3,321,695
ERIP - TERMINATION BENEFITS - PARAS (0281)	\$27,039
PHYSICAL EXAMS (0260)	\$749

Central Office Administration – Fringe Benefits, Non-Distributed Benefits

Category	FY19 Proposed Budget	Allocation Method
Sick Leave Conversion	\$4.1M	Actual Cost
Long Term Subs	\$2.8M	Utilization
Tuition Reimbursement	\$2.2M	~\$25 per pupil